

Mr. PADILLA. Madam President, I rise to introduce the Everett Alvarez, Jr., Congressional Gold Medal Act of 2023. This bipartisan legislation would award a Congressional Gold Medal to Everett Alvarez, Jr., in recognition of his service to the Nation.

This legislation would honor Navy Commander Everett Alvarez, Jr., the second longest held POW in American history, with a Congressional Gold Medal.

On August 5, 1964, while flying Operation Pierce Arrow, Commander Alvarez's A-4 Skyhawk was shot down, and he became the first aviator captured in Vietnam. He spent 8 years and 6 months in captivity, becoming the second longest held prisoner of war in U.S. history. While being held in Vietnam, Alvarez crossed paths with the late Senator John McCain, who was also being held as a POW at the Hôa Lò prison, Hanoi Hilton.

Despite facing torture, isolation, and starvation, he encouraged and inspired fellow POWs to "Return with Honor" by not cooperating with the enemy and remaining loyal to the United States. Following his release and hospitalization, Commander Alvarez resumed his naval service, completing a 20-year career with the Navy and retiring in June 1980.

Our bill would recognize his incredible sacrifice by awarding him with the highest award that Congress can bestow.

This year marks the 50th anniversary of Commander Alvarez's release from captivity in Vietnam. It is time that Congress recognizes the second longest held prisoner of war in American history for his enduring commitment to the United States.

I would like to thank my colead, Senator LUMMIS, for her support to ensure we properly recognize, on a bipartisan basis, the profound impact of Commander Alvarez's service and support for other prisoners of war. I also thank Representatives PANETTA and FALLON for introducing companion legislation in the House of Representatives.

I look forward to working with my colleagues to enact the Everett Alvarez, Jr. Congressional Gold Medal Act as quickly as possible.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 91—EX-PRESSING THE SENSE OF THE SENATE ON THE VALUE OF A TAX AGREEMENT WITH TAIWAN

Mr. VAN HOLLEN (for himself, Mr. KAINE, Mr. YOUNG, Mr. COONS, and Mr. ROMNEY) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 91

Whereas Taiwan is a democratic success story, an economic success story, a key part of global technology supply chains, and a close security partner of the United States;

Whereas the United States has pursued a robust unofficial partnership with Taiwan

within the context of the current one-China policy of the United States;

Whereas the Taiwan Relations Act (22 U.S.C. 3301 et seq.) has played an important role in promoting democracy and prosperity in Taiwan, peace and security in the Taiwan Strait, and close relations between the United States and Taiwan since 1979;

Whereas Taiwan is the eighth-largest trading partner of the United States, United States exports of goods and services to Taiwan support at least 188,000 American jobs, and Taiwan's cumulative investment in the United States is at least \$13,700,000,000;

Whereas the United States has ongoing economic dialogues with Taiwan that cover a range of trade, technology, and investment issues through the Trade and Investment Framework Agreement Council led by the United States Trade Representative, the U.S.-Taiwan Economic Prosperity Partnership Dialogue led by the Department of State, and the Technology, Trade, and Investment Collaboration framework led by the Department of Commerce;

Whereas the Biden Administration announced the "U.S.-Taiwan Initiative on 21st Century Trade" on June 1, 2022;

Whereas the United States has income tax treaties with 66 countries, including the People's Republic of China, and has agreements with other parties, including Taiwan, related to taxation, such as facilitating implementation of the Foreign Account Tax Compliance Act;

Whereas Taiwan is the United States' largest trading partner with whom we do not have an income tax treaty;

Whereas Taiwan has income tax agreements with 34 countries, including countries that have trade agreements with the United States and do not maintain diplomatic relations with Taiwan;

Whereas the United States signed a transportation income tax agreement with Taiwan in 1988, under the auspices of the American Institute in Taiwan (AIT) and the Coordination Council for North American Affairs, which has since been renamed as the Taipei Economic and Cultural Representative Office (TECRO);

Whereas an income tax agreement between the United States and Taiwan could boost bilateral trade and investment by reducing double taxation and increasing economic efficiency and integration; and

Whereas the American Chamber of Commerce in Taipei in its "2022 White Paper" called for the United States and Taiwan to continue exploring an income tax agreement: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes the importance of Taiwan's security and prosperity to the United States' own security and prosperity;

(2) encourages the President to begin negotiations on an income tax agreement with Taiwan;

(3) encourages the President and the House of Representatives to work with the Senate on a congressional-executive agreement to establish an income tax agreement between the United States and Taiwan, consistent with United States commitments under the Taiwan Relations Act (22 U.S.C. 3301 et seq.); and

(4) encourages the President to proactively seek other ways to increase trade, technology, and investment ties between the United States and Taiwan.

SENATE RESOLUTION 92—EX-PRESSING CONCERN THAT ILLEGAL, UNREGULATED, AND UNREPORTED FISHING THREATENS SECURITY, PROSPERITY, AND BIODIVERSITY IN LATIN AMERICA AND THE CARIBBEAN AND FACILITATES HUMAN TRAFFICKING, INCLUDING FORCED LABOR, AND OTHER INHUMANE AND CRIMINAL PRACTICES IN THE REGION

Mr. MENENDEZ (for himself, Mr. RISCH, Mr. CARDIN, Mr. RUBIO, and Mr. KAINE) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 92

Whereas illegal, unreported, and unregulated fishing (referred to in this preamble as "IUU fishing"), which are defined in paragraphs 3.1, 3.2, and 3.3 of the 2001 Food and Agriculture Organization International Plan of Action to Prevent, Deter, and Eliminate Illegal, Unreported, and Unregulated Fishing, includes fishing activities that—

(1) are in violation of applicable national, regional, or international laws, regulations, or obligations;

(2) are not reported or misrepresented to relevant authorities; and

(3) occur in areas or for fishing stocks for which there are no applicable conservation or management measures;

Whereas in 2020, the United States Coast Guard declared that IUU fishing has replaced piracy as the leading global maritime security threat;

Whereas the United Nations Office on Drugs and Crime has expressed serious concerns about the fishing industry's vulnerability to several forms of transnational organized crime, including trafficking in persons, money laundering, and smuggling of drugs and weapons, which are often linked to IUU fishing;

Whereas, according to the International Labor Organization's 2022 Global Estimates of Modern Slavery, approximately 128,000 fishers are subjected to forced labor aboard fishing vessels around the world in conditions characterized by extreme isolation, hazardous working and living conditions, and gaps in regulatory oversight, and IUU fishing is closely linked to these and other forms of human trafficking;

Whereas IUU fishing threatens biodiversity and marine ecosystems, increases the risk of food insecurity, and creates unfair competition in the marketplace for lawful seafood industries;

Whereas approximately 600,000,000 people worldwide are partially dependent on fisheries and aquaculture for their lives and livelihoods, and the National Oceanic and Atmospheric Administration reports that IUU fishing deprives law-abiding fishermen and coastal communities of up to \$23,000,000,000 in seafood products annually;

Whereas, according to the United States Government's Global Food Security Strategy, the percentage of stocks fished at biologically unsustainable levels increased from 10 percent in 1974 to 34.2 percent in 2017, with IUU fishing being a key factor affecting the sustainability of fisheries;

Whereas, according to a 2017 report by the Food and Agriculture Organization of the United Nations—

(1) IUU fishing off of South America's Southeast Pacific coast and Southwest Atlantic Oceans contributes to the second highest proportions of biologically unsustainable fishing stock levels in the world; and